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ABSTRACT

To insure the accountability of the North Carolina Community College System, the North Carolina Legislature in 1973 set aside monies to employ two individuals who would work with the Controller's Office of the State Board of Education to review the reporting of student hours at the various community colleges and technical institutes. The evaluation process that the student accounting supervisors (FTE auditors) have developed consists of the following five phases: (1) Pre-audit, (2) Site Visit, (3) Audit Report, (4) Dissemination of the Report, and (5) Reply by the Institution. The student accounting supervisors are filling an important role in enhancing the fund accountability of the Community College System of North Carolina by evaluating the accuracy of the DCC 7-3 reports. (DB)

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THE EVALUATION PROCESS IN STUDENT ACCOUNTING

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Introduction

The public is now demanding accountability in education at all levels. Their concern for accountability is expressed by increasing failures to pass school bond referenda and by declining student enrollments. The problem for State agencies responsible for coordinating the operation of educational institutions is how to best address themselves to this growing lack of confidence. One approach is to strengthen the evaluative functions of the State to emphasize to the public that the agency is seeking effective and efficient allocation of resources, which is the essence of fund accountability. By utilizing evaluative approaches, the State currently examines a variety of institutional practices, i.e. accreditation visits, equipment and expenditure audits, at various intervals to insure that the products (graduates) of the institutions are receiving a quality education and that dollars are being spent wisely.

JC 740 217

Student Accounting Supervisors

The 1973 North Carolina Legislature, in an effort to further insure the accountability of the North Carolina Community College System, set aside monies to employ two individuals who would work from the Controller's Office of the State Board of Education to review the reporting of student hours at the various community colleges (c o n t i n u e d)

and technical institutes. This aspect of evaluation, examining student hour reporting which determines the amount of State money each institution is to receive, increases the comprehensiveness of State evaluations, since the State Auditor's Staff and the Division of Auditing and Accounting in the Controller's Office of the State Board of Education already make extensive reviews concerning how the institutions expend this money.

The evaluation process which the student accounting supervisors (FTE auditors) have developed consists of the following five phases: (1) Pre-audit, (2) Site Visit, (3) Audit Report, (4) Dissemination of the Report, (5) Reply by the Institution.

Phase I - Pre-audit

During the pre-audit stage the student accounting supervisors will seek to become familiar with all the available pertinent information concerning the institution. During this stage the FTE reviewers will note the institutional budget and the Personal Service Voucher to be aware of instructional expenditures in both the curriculum and extension areas as well as Adult Basic Education, Manpower Development Training, New and Expanding Industry, and the Learning Laboratory. They will also note the approved transfer of funds. In addition to reviewing the institutional budget, the student accounting supervisors will note the refund of receipts for students who withdrew from the institution and the Annual Enrollment Report published each year by the Department of Community Colleges.

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Phase II - Site Visit

In order to obtain a realistic appraisal of an institution's operation, it is essential that it be viewed firsthand. Thus, the second phase of the evaluation process will include a site visit which may last from one or two days to a week, depending on the size of the institution and the situations encountered. The purpose of the visits will be to substantiate the Instructors' Class Reports (DCC 7-3's); to clear up any confusion which may have resulted from earlier incomplete and/or inaccurate DCC 7-3 reports; to provide information concerning the student hour reporting process; and to offer assistance in developing a satisfactory student hour reporting system.

During the site visit certain institutional records should be made available for the prior three years including DCC 7-3's, class rosters, attendance sheets (when available), instructor contracts, student tuition or registration receipts, and grade reports. Since the audit report will only be as complete as the best available information, it is necessary to compare and contrast the aforementioned type of information in order that the report be as factually correct as possible.

Phase III - The Audit Report

After the site visit has been concluded, the FTE reviewers will prepare an audit report including a summary of the findings and recommendations. The purpose of such a report is to provide feedback concerning the accuracy of the DCC 7-3's to the institution as well as the Controller of the State Board of Education. The report as a whole

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will indicate, with supporting evidence, the extent to which the institution is complying with guidelines in the administrative memorandum in regard to reporting student hours.

Phase IV - Dissemination of the Report

The audit report will be sent to Mr. Daniel W. Jones, Director of the Division of Teacher Allotment and General Control in the Controller's Office. In addition, copies of the audit report will be sent to the president of the institution, the State President of the Department of Community Colleges, and the Controller.

Phase V - Reply

A reply to exceptions taken in the audit report can be made by the president of the institution within three weeks of receipt of the audit report. Upon receipt of this reply, it will be acknowledged by the Director of the Division of Teacher Allotment and General Control. If challenges are raised by the institution to exceptions taken in the audit report, the student accounting supervisors, in conjunction with appropriate personnel in the Department of Community Colleges, will acknowledge those challenges and seek a resolution of the questions raised.

Conclusion

One of the best means of responding to demands for accountability in education is continuing evaluation. The position taken by this paper is that the student accounting supervisors are fulfilling an important

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role in enhancing the fund accountability of the Community College System in North Carolina by evaluating the accuracy of the DCC 7-3 reports, thereby insuring a more equitable distribution of the State's tax monies.

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